

**STATE OF MISSOURI**  
**NOTES TO THE APPROPRIATION ACTIVITY REPORT**  
**APPROPRIATION YEAR 2005**

**Note 1 – Basis of Accounting**

The Appropriation Activity Report is prepared on a budgetary (non-GAAP) basis of accounting that records revenues when cash is received and expenditures when the liabilities are recorded.

Revenues and expenditures are reported during a twelve-month period, July 1 through June 30. During a one-month lapse period that ends July 31, corrections can be made to the revenues and expenditures processed during the period July 1 through June 30.

**Note 2 – Biennial Appropriations**

Biennial appropriations, which are located in House Bills 13 and 16-20, are appropriations to be spent over two years. The balance after the first year of the appropriation that ended June 30, 2004 was rolled over into the current fiscal year. The appropriation amount reported in the current fiscal year is the rollover amount from fiscal year 2004 plus any increases and less any decreases to the appropriations, which occurred during fiscal year 2005.

Corrections were made to biennial appropriations, thereby increasing the appropriation and reducing fiscal year 2005 expenditures. Adjustments were made to the following appropriations in order to reflect these changes, so that the appropriation amount reappropriated from fiscal year 2004 would match the current year's appropriation balance.

| <u>Appropriation</u> | <u>Fund</u> | <u>Agency</u> | <u>Adjusted Amount</u> |
|----------------------|-------------|---------------|------------------------|
| 1980                 | 0155        | 421           | \$ (7,496.69)          |
| 6406                 | 0613        | 781           | (6,761.68)             |
| 6405                 | 0415        | 781           | 6,761.68               |

**Note 3 – Article X Distributions/Appropriated Transfers**

Article X, Sections 16 through 24 of the Missouri Constitution establishes a revenue limit for Missouri State Government. When total revenues exceed the limit, income tax refunds are generated. During fiscal year 2005, the State did not refund any money. When refunds are issued, the refunds are initially paid from the General Revenue Fund and various other funds reimburse their share of the refund liability through operating transfers to the General Revenue Fund as appropriated per H.B. 4.035 by the General Assembly.

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**Note 4 – Court Ordered Desegregation**

The expenditures of the St. Louis Desegregation Plan are mandated by court order. The amounts paid for the current year and prior years are:

| <u>Appropriation<br/>Year</u> | <u>Projected<br/>Expenditures</u> | <u>Expenditures</u> | <u>Lapses</u> |
|-------------------------------|-----------------------------------|---------------------|---------------|
| 2005                          | \$ 15,000,000                     | \$ 15,000,000       | \$ ---        |
| 2004                          | 16,500,000                        | 16,500,000          | ---           |
| 2003                          | 20,000,000                        | 20,000,000          | ---           |
| 2002                          | 20,000,000                        | 20,000,000          | ---           |
| 2001                          | 50,000,000                        | 50,000,000          | ---           |
| 2000                          | 53,500,000                        | 53,476,585          | 23,415        |
| 1999                          | 191,862,972                       | 188,799,736         | 3,063,236     |
| 1998                          | 158,800,000                       | 147,021,949         | 11,778,051    |
| 1997                          | 151,700,000                       | 138,086,852         | 13,613,148    |
| 1996                          | 153,700,000                       | 148,291,471         | 5,408,529     |
| 1995                          | 155,700,000                       | 139,258,397         | 16,441,603    |
| 1994                          | 147,600,000                       | 134,202,695         | 13,397,305    |
| 1993                          | 147,100,000                       | 136,028,438         | 11,071,562    |
| 1992                          | 144,600,000                       | 137,189,737         | 7,410,263     |
| 1991                          | 135,200,000                       | 132,695,771         | 2,504,229     |
| 1990                          | 135,000,000                       | 122,161,135         | 12,838,865    |
| 1989                          | 129,000,000                       | 116,999,047         | 12,000,953    |
| 1988                          | 107,200,000                       | 93,957,886          | 13,242,114    |
| 1987                          | 84,700,000                        | 83,473,429          | 1,226,571     |
| 1986                          | 74,800,000                        | 66,300,504          | 8,499,496     |
| 1985                          | 59,200,000                        | 57,095,304          | 2,104,696     |
| 1984                          | 40,400,000                        | 37,424,743          | 2,975,257     |
| 1983                          | 21,000,000                        | 17,187,556          | 3,812,444     |
| 1982                          | 13,500,000                        | 13,140,216          | 359,784       |
| 1981                          | 10,180,490                        | 8,530,000           | 1,650,490     |

**Note 5 – Other Transfers**

These amounts consist primarily of transfers between funds which stand appropriated per either the State constitution or the State statutes. Also included are transfers between funds which correct transactions occurring in a prior fiscal/appropriation year. Beginning in fiscal year 2002, all transfers were appropriated, therefore there are no other transfers.

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**Note 6 – General Fund**

The General Fund includes General Revenue Funds and Federal Funds.

| <u>Fund<br/>Number</u>        | <u>Fund Name</u>  |
|-------------------------------|---|
| <b>General Revenue Funds:</b> |   |
| 0100                          | Budget Reserve  |
| 0101                          | General Revenue   |
| 0106                          | Cash Operating Reserve  |
| 0107                          | Budget Stabilization  |
| 0108                          | Uncompensated Care  |
| 0113                          | Health Interagency Payments   |
| 0124                          | Facilities Maintenance Reserve  |
| 0128                          | State Property Preservation   |
| 0139                          | Intergovernmental Transfer  |
| 0142                          | Federal Reimbursement Allowance                                       |
| 0144                          | Pharmacy Reimbursement Allowance                                      |
| 0161                          | Title XIX – Patient Placement   |
| 0164                          | State Treasurer's General Operation                                   |
| 0169                          | Child Support Enforcement Collections                                 |
| 0172                          | Missouri Technology Investment  |
| 0173                          | Microenterprise Loan  |
| 0174                          | Missouri Water Development  |
| 0176                          | General Revenue Reimbursements  |
| 0177                          | Missouri Humanities Council Trust                                     |
| 0179                          | General Revenue – Cultural Sub-Account                                |
| 0196                          | Nursing Facility Federal Reimbursement Allowance                      |
| 0198                          | Post Closure  |
| 0603                          | Attorney General's Court Costs  |
| 0617                          | Disproportionate Share  |
| 0666                          | Attorney General's Anti-Trust   |
| 0686                          | State Elections Subsidy   |
| 0692                          | State Legal Expense   |
| <b>Federal Funds</b>          |   |
| 0104-0199                     | <i>(excluding Fund Numbers listed above and 0109, 0131, and 0134)</i> |
| 0610                          | Division of Family Services – Administrative                          |
| 0663                          | Missouri Disaster   |
| 0697                          | Abandoned Mined Reclamation   |
| 0948                          | Unemployment Compensation Administration                              |

This reporting is consistent with Missouri's Comprehensive Annual Financial Report.

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**Note 7 – General Revenue Fund**

Operational results for the General Revenue Fund (Fund 0101) for fiscal year 2005 are as follows:

|   |                                |
|---|--------------------------------|
| <b>Revenues</b>                             |                                |
| Taxes                                       | \$ 7,551,275,068               |
| Licenses, Fees, and Permits                 | 74,185,455                     |
| Sales, Services, Leases and Rentals         | 98,053,353                     |
| Bond Sale Proceeds                          | ---                            |
| Contributions and Intergovernmental         | 1,027,652                      |
| Interest, Penalties, and Unclaimed Property | 20,314,911                     |
| Refunds                                     | 13,410,757                     |
| Miscellaneous Revenues                      | 24,996,490                     |
| Subtotal                                    | <u>7,783,263,686</u>           |
| Transfers In                                | <u>906,002,853</u>             |
| Total Revenues and Transfers In             | 8,689,266,539                  |
| <b>Expenditures</b>                         |                                |
| Personal Service                            | 1,013,491,748                  |
| Expense and Equipment                       | 431,825,754                    |
| Capital Improvements                        | 8,142,291                      |
| Program Specific                            | 3,730,283,746                  |
| Refunds                                     | ---                            |
| Court Order Desegregation Payments          | 15,000,000                     |
| Subtotal                                    | <u>5,198,743,539</u>           |
| Transfers Out                               | <u>3,693,687,766</u>           |
| Total Expenditures and Transfers Out        | <u>8,892,431,305</u>           |
| Excess Revenues and Transfers In            | <u><u>\$ (203,164,766)</u></u> |

**Note 8 – Refunds**

In fiscal year 2005, refunds in the amount of \$1,127,619,246 for all funds and \$1,071,305,603 for general revenue funds are reported on a separate line on page 3 and page 5 of this report. Refunds are reported as program specific expenditures on all remaining pages.